

Department of the Treasury

Industry Circular



Internal Revenue Service

Alcohol, Tobacco, and Firearms Division

Washington, D.C. 20224

June 30, 1972

Industry Circular No. 72-18

SUBMISSION OF EVIDENCE OF EXPORTATION

Proprietors of Distilled Spirits Plants, Bonded
Wineries, Breweries, and Others Concerned
(All of whom export liquors or specially
denatured spirits):

The purpose of this Circular is to advise you that Revenue Ruling 71-208 (Internal Revenue Cumulative Bulletin 1971-1, 480) has been modified by a new ruling to authorize the submission of certain additional evidence of exportation in lieu of customs certification of lading and clearance. The new ruling, Revenue Ruling 72-300 as published in Internal Revenue Bulletin No. 1972-24, page 14, for June 12, 1972, reads as follows:

Revenue Ruling 71-208, C.B. 1971-1, 480, provides in effect that Assistant Regional Commissioners, Alcohol, Tobacco and Firearms, may accept other evidence of exportation in lieu of customs certification of lading for export and clearance as required by 26 CFR Part 252 on Internal Revenue forms covering certain exportations of liquors or specially denatured alcohol. Such evidence of exportation may include a certified copy of an ocean bill of lading. Advice has been requested whether such evidence may include an "original" of an ocean bill of lading signed by a duly authorized representative of the carrier, such as a bill of lading clerk, having knowledge that the spirits destined for export were actually laden on board the exporting conveyance.

In support of the request, it is pointed out that, in effect, under the provisions of 46 U.S.C., Chapter 28, Carriage of Goods by Sea, a carrier after receiving goods into his charge is required on demand of the shipper to issue to the shipper a bill of lading, and that such a bill of lading shall be prima facie evidence of the receipt by the carrier of the goods. Also, as a matter of practice, three (or more) "originals" of a bill of lading are prepared for signature of a representative of the carrier. It is represented that one such bill of lading could be stamped "For Internal Revenue Purposes Only" for submission as other evidence of exportation within the concept of Revenue Ruling 71-208.

In view of the foregoing, it has been determined that Revenue Ruling 71-208 may be modified to include an ocean bill of lading as described herein. Persons making shipments to American possessions may submit such a bill of lading rather than a certified copy of an ocean bill of lading as described in the ruling. Persons making shipments to foreign nations may apply to the Assistant Regional Commissioner, Alcohol, Tobacco and Firearms, of the region from which such shipments will be made for authority to submit such an ocean bill of lading. Revenue Ruling 71-208 is hereby modified.

Inquiries regarding this circular should refer to the number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Rex D. Davis
Alcohol, Tobacco and Firearms Division